

FINAL GENERAL FUND BUDGET

Fiscal Year 2026-2027

General Fund Budget Approval

Date of Adoption of the General Fund Budget:



President of the Board - Original Signature Required

6/22/26

Date



Secretary of the Board - Original Signature Required

6/22/26

Date



Chief School Administrator - Original Signature Required

6/22/26

Date

Michele Zimmerman

Contact Person

(610)562-2241

Telephone

Extn :1746

Extension

miczim@hasdhawks.org

Email Address

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2026-2027 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Hamburg Area SD	COUNTY : Berkshire	AUN : 114063503
--------------------------------------	-----------------------	--------------------

No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2026-2027 (compared to 2025-2026)?

Yes

☒

No

☐

If yes, see information below, taken from the 2026-2027 General Fund Budget.

Total Budgeted Expenditures	\$58108438
Ending Unassigned Fund Balance	\$249199
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.42%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes

☒

No

☐

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT 	DATE 6/26/26
--	-----------------

DUE DATE: AUGUST 15, 2026

FOR PUBLIC INSPECTION OF 2026-2027 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Hamburg Area SD	County : Berks	AUN Number : 114063503
---	-------------------	---------------------------

Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5/11/26
---	-----------------

DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Reserved for emergencies.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Reserved for emergencies.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Reserved for HRA payments.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Reserved for upcoming high school renovation project and other renovation projects.

<u>ITEM</u>	<u>AMOUNTS</u>	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	8,253	
0820 Restricted Fund Balance	1,613	
0830 Committed Fund Balance	52,998	
0840 Assigned Fund Balance	27,936,249	
0850 Unassigned Fund Balance	2,579,264	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$30,568,511</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	36,443,626	
7000 Revenue from State Sources	18,640,363	
8000 Revenue from Federal Sources	531,384	
9000 Other Financing Sources	163,000	
Total Estimated Revenues And Other Financing Sources		<u>\$55,778,373</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$86,346,884</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	29,675,082
6112 Interim Real Estate Taxes	276,795
6113 Public Utility Realty Taxes	29,524
6114 Payments in Lieu of Current Taxes - State / Local	27,895
6150 Current Act 511 Taxes - Proportional Assessments	3,535,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	720,000
6500 Earnings on Investments	1,500,000
6700 Revenues from LEA Activities	74,720
6800 Revenues from Intermediary Sources / Pass-Through Funds	417,500
6910 Rentals	65,000
6920 Contributions and Donations from Private Sources	40,000
6990 Refunds and Other Miscellaneous Revenue	82,110
REVENUE FROM LOCAL SOURCES	\$36,443,626
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	8,768,786
7160 Tuition for Orphans Subsidy	70,000
7271 Special Education funds for School-Aged Pupils	1,751,448
7311 Pupil Transportation Subsidy	855,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	15,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	366,947
7330 Health Services (Medical, Dental, Nurse, Act 25)	41,000
7340 State Property Tax Reduction Allocation	1,446,158
7360 Safe Schools	405,000
7505 Ready to Learn Block Grant	458,680
7810 State Share of Social Security and Medicare Taxes	827,763
7820 State Share of Retirement Contributions	3,634,581
REVENUE FROM STATE SOURCES	\$18,640,363
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	428,676
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	67,417
8517 Title IV - 21st Century Schools	32,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	3,291
REVENUE FROM FEDERAL SOURCES	\$531,384

	<u>Amount</u>
OTHER FINANCING SOURCES	
9200 Proceeds from Extended Term Financing, Leases, and Other Right-to-Use Arrangements	163,000
OTHER FINANCING SOURCES	\$163,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	55,778,373

Act 1 Index (current): 3.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$29,675,082	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,446,236</u>	
Total Approx. Tax Revenue:	\$31,121,318	
Approx. Tax Levy for Tax Rate Calculation:	\$32,357,780	
	Berks	Total

2025-26 Data		
a. Assessed Value	\$1,184,334,600	\$1,184,334,600
b. Real Estate Mills	26.9600	
I. 2026-27 Data		
c. 2024 STEB Market Value	\$2,501,410,693	\$2,501,410,693
d. Assessed Value	\$1,159,777,050	\$1,159,777,050
e. Assessed Value of New Constr/ Renov	\$0	\$0
2025-26 Calculations		
f. 2025-26 Tax Levy	\$31,929,661	\$31,929,661
(a * b)		
2026-27 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2025-26 Tax Levy	\$31,929,661	\$31,929,661
(f Total * g)		
i. Base Mills Subject to Index	26.9600	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.00000%	96.00000%
k. Tax Levy Needed	\$32,357,780	\$32,357,780
(Approx. Tax Levy * g)		
I. 2026-27 Real Estate Tax Rate	27.9000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$32,357,780	\$32,357,780
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$30,911,544
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$29,675,082
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$29,675,082	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,446,236</u>	
Total Approx. Tax Revenue:	\$31,121,318	
Approx. Tax Levy for Tax Rate Calculation:	\$32,357,780	
	Berks	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	27.9036	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$32,361,955	\$32,361,955
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$12,786.00	
Number of Homestead/Farmstead Properties	4082	4082
Median Assessed Value of Homestead Properties		\$94,300

Act 1 Index (current): 3.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$29,675,082
Amount of Tax Relief for Homestead Exclusions	<u>\$1,446,236</u>
Total Approx. Tax Revenue:	\$31,121,318
Approx. Tax Levy for Tax Rate Calculation:	\$32,357,780
	Berks
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,446,158	Lowering RE Tax Rate	\$1,446,158
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$78		\$78
Amount of Tax Relief from State/Local Sources			\$1,446,236

<u>CODE</u>								
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>		<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>					
Berks	1,159,777,050	27.9000	32,357,780				96.00000%	
Totals:				1,159,777,050	32,357,780	- 1,446,236 = 30,911,544 X	96.00000% =	29,675,082
				<u>Rate</u>	<u>Estimated Revenue</u>			
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00	0			
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>	
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00	0	0	
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0	
6143	Current Act 511 Local Services Taxes			\$0.00	\$0.00	0	0	
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0	0	
6145	Current Act 511 Business Privilege Taxes – Flat Rate			\$0.00	\$0.00	0	0	
6146	Current Act 511 Mechanical Device Taxes – Flat Rate			\$0.00	\$0.00	0	0	
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0	0	
Total Current Act 511 Taxes – Flat Rate Assessments						0	0	
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>	
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	3,175,000	3,175,000	
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	360,000	360,000	
6154	Current Act 511 Amusement Taxes			0.000%	0.000%	0	0	
6155	Current Act 511 Business Privilege Taxes			0.000	0.000	0	0	
6156	Current Act 511 Mechanical Device Taxes – Percentage			0.000%	0.000%	0	0	
6157	Current Act 511 Mercantile Taxes			0.000	0.000	0	0	
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0	0	0	
Total Current Act 511 Taxes – Proportional Assessments						3,535,000	3,535,000	
Total Act 511, Current Taxes							3,535,000	
Act 511 Tax Limit -->				2,501,410,693	X	12	30,016,928	
				Market Value		Mills	(511 Limit)	

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2025-26 (Rebalanced)	2026-27				2025-26 (Rebalanced)	2026-27		
6111	<u>Current Real Estate Taxes</u>									
	Berks	26.9600	27.9000	3.49%	Yes	3.5%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.5%				

LEA : 114063503 Hamburg Area SD

Printed 6/25/2026 1:35:30 PM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	22,088,694
1200 Special Programs - Elementary / Secondary	12,034,361
1300 Vocational Education	916,713
1400 Other Instructional Programs - Elementary / Secondary	40,500
1500 Nonpublic School Programs	4,500
Total Instruction	\$35,084,768
2000 Support Services	
2100 Support Services - Students	2,660,349
2200 Support Services - Instructional Staff	817,490
2300 Support Services - Administration	2,504,993
2400 Support Services - Pupil Health	394,214
2500 Support Services - Business	942,840
2600 Operation and Maintenance of Plant Services	4,723,518
2700 Student Transportation Services	3,307,085
2800 Support Services - Central	1,558,236
2900 Other Support Services	50,315
Total Support Services	\$16,959,040
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,126,559
3300 Community Services	53,000
Total Operation of Non-Instructional Services	\$1,179,559
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	4,385,071
5900 Budgetary Reserve	500,000
Total Other Expenditures and Financing Uses	\$4,885,071
Total Estimated Expenditures and Other Financing Uses	\$58,108,438

LEA : 114063503 Hamburg Area SD

Printed 6/25/2026 1:35:31 PM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	11,451,436
200 Personnel Services - Employee Benefits	7,776,106
300 Purchased Professional and Technical Services	414,000
400 Purchased Property Services	39,700
500 Other Purchased Services	1,474,917
600 Supplies	906,935
800 Other Objects	25,600
Total Regular Programs - Elementary / Secondary	\$22,088,694
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,076,212
200 Personnel Services - Employee Benefits	2,793,608
300 Purchased Professional and Technical Services	599,900
400 Purchased Property Services	7,750
500 Other Purchased Services	4,440,300
600 Supplies	110,941
800 Other Objects	5,650
Total Special Programs - Elementary / Secondary	\$12,034,361
1300 <u>Vocational Education</u>	
500 Other Purchased Services	916,713
Total Vocational Education	\$916,713
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
300 Purchased Professional and Technical Services	3,000
500 Other Purchased Services	37,500
Total Other Instructional Programs - Elementary / Secondary	\$40,500
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	4,500
Total Nonpublic School Programs	\$4,500
Total Instruction	\$35,084,768
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,166,004
200 Personnel Services - Employee Benefits	846,245
300 Purchased Professional and Technical Services	610,000
500 Other Purchased Services	6,150
600 Supplies	28,450
800 Other Objects	3,500
Total Support Services - Students	\$2,660,349
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	401,452
200 Personnel Services - Employee Benefits	241,214
300 Purchased Professional and Technical Services	30,000

LEA : 114063503 Hamburg Area SD

Printed 6/25/2026 1:35:31 PM

<u>Description</u>		<u>Amount</u>
500	Other Purchased Services	2,880
600	Supplies	139,214
800	Other Objects	2,730
Total Support Services - Instructional Staff		\$817,490
2300 <u>Support Services - Administration</u>		
100	Personnel Services - Salaries	1,273,977
200	Personnel Services - Employee Benefits	915,873
300	Purchased Professional and Technical Services	159,000
400	Purchased Property Services	26,300
500	Other Purchased Services	32,372
600	Supplies	69,821
800	Other Objects	27,650
Total Support Services - Administration		\$2,504,993
2400 <u>Support Services - Pupil Health</u>		
100	Personnel Services - Salaries	189,810
200	Personnel Services - Employee Benefits	173,254
300	Purchased Professional and Technical Services	11,500
400	Purchased Property Services	600
500	Other Purchased Services	550
600	Supplies	18,100
800	Other Objects	400
Total Support Services - Pupil Health		\$394,214
2500 <u>Support Services - Business</u>		
100	Personnel Services - Salaries	447,328
200	Personnel Services - Employee Benefits	393,994
300	Purchased Professional and Technical Services	4,800
500	Other Purchased Services	7,060
600	Supplies	83,058
800	Other Objects	6,600
Total Support Services - Business		\$942,840
2600 <u>Operation and Maintenance of Plant Services</u>		
100	Personnel Services - Salaries	1,498,030
200	Personnel Services - Employee Benefits	1,276,973
300	Purchased Professional and Technical Services	65,000
400	Purchased Property Services	465,050
500	Other Purchased Services	170,105
600	Supplies	1,164,660
700	Property	80,000
800	Other Objects	3,700
Total Operation and Maintenance of Plant Services		\$4,723,518
2700 <u>Student Transportation Services</u>		
100	Personnel Services - Salaries	128,303
200	Personnel Services - Employee Benefits	94,732
400	Purchased Property Services	33,400
500	Other Purchased Services	3,027,500

LEA : 114063503 Hamburg Area SD

Printed 6/25/2026 1:35:31 PM

<u>Description</u>	<u>Amount</u>
600 Supplies	22,150
800 Other Objects	1,000
Total Student Transportation Services	\$3,307,085
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	482,566
200 Personnel Services - Employee Benefits	272,841
300 Purchased Professional and Technical Services	44,400
400 Purchased Property Services	92,000
500 Other Purchased Services	137,370
600 Supplies	285,100
700 Property	240,709
800 Other Objects	3,250
Total Support Services - Central	\$1,558,236
2900 <u>Other Support Services</u>	
500 Other Purchased Services	50,315
Total Other Support Services	\$50,315
Total Support Services	\$16,959,040
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	525,737
200 Personnel Services - Employee Benefits	252,794
300 Purchased Professional and Technical Services	100,637
400 Purchased Property Services	18,600
500 Other Purchased Services	80,000
600 Supplies	113,491
800 Other Objects	35,300
Total Student Activities	\$1,126,559
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	45,000
600 Supplies	5,500
800 Other Objects	2,500
Total Community Services	\$53,000
Total Operation of Non-Instructional Services	\$1,179,559
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,200,406
900 Other Uses of Funds	3,184,665
Total Debt Service / Other Expenditures and Financing Uses	\$4,385,071
5900 <u>Budgetary Reserve</u>	
800 Other Objects	500,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$500,000
Total Other Expenditures and Financing Uses	\$4,885,071
TOTAL EXPENDITURES	\$58,108,438

Cash and Short-Term Investments

	06/30/2026 Estimate	06/30/2027 Projection
General Fund	32,000,000	31,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	470,000	400,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund	172,430	472,500
Food Service / Cafeteria Operations Fund	300,000	200,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	110,000	110,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$33,052,430	\$32,182,500

Long-Term Investments

	06/30/2026 Estimate	06/30/2027 Projection
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

LEA : 114063503 Hamburg Area SD

Printed 6/25/2026 1:35:32 PM

<u>Long-Term Investments</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$33,052,430	\$32,182,500

LEA : 114063503 Hamburg Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
General Fund		
0510 Bonds Payable	33,320,000	58,400,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	500,000	500,000
0540 Accumulated Compensated Absences	1,800,000	1,900,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,400,000	4,500,000
0599 Other Noncurrent Liabilities	52,000,000	53,000,000
Total General Fund	\$92,020,000	\$118,300,000
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Investment Trust Fund		
Pension Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Pension Trust Fund		
Activity Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$92,020,000	\$118,300,000

LEA : 114063503 Hamburg Area SD

<u>Short-Term Payables</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$92,020,000	\$118,300,000

Account Description	Amounts
0810 Nonspendable Fund Balance	8,253
0820 Restricted Fund Balance	1,613
0830 Committed Fund Balance	52,998
0840 Assigned Fund Balance	27,936,249
0850 Unassigned Fund Balance	249,199
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$28,238,446
5900 Budgetary Reserve	500,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$28,748,312